

**IN THE UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION**

**In re:**

**Chapter 7**

**Power Home Solar, LLC**

**Case No. 22-50228**

**Debtor(s).**

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**NOTICE OF OPPORTUNITY FOR HEARING  
(NO PROTEST NOTICE)**

TAKE NOTICE that the Trustee has filed the attached Motion with the Court. A hearing on the motion has been tentatively scheduled for Monday, June 12, 2023, at 1:00 p.m. in the United States Bankruptcy Court for the Western District of North Carolina, 401 W. Trade Street, Courtroom 2B, Charlotte, NC 28202.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

If you do not want the Court to approve the Motion or if you want the Court to consider your views on the Motion then on or before 14 days from the date of this notice, you or your attorney must do three (3) things:

1. File with the Court a written request for a hearing at: U.S. Bankruptcy Court  
401 W. Trade St., Suite 2500  
Charlotte, NC 28202

If you mail your request to the Court for filing, you must mail it early enough so the Court will receive it on or before the date stated above.

2. On or before the date stated above for filing your written request for hearing, you must also mail, email, or fax a copy of your written request for hearing to:

Jimmy R. Summerlin, Jr., Trustee  
Young, Morphis, Bach & Taylor, LLP  
P.O. Drawer 2428  
Hickory, NC 28603

U.S. Bankruptcy Administrator  
401 W. Trade St., Suite 2400  
Charlotte, NC 28202

3. Attend a hearing tentatively scheduled to be held at 1:00 p.m. on June 12, 2023.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief requested in the motion and may enter an order approving the motion.

This the 23rd day of May, 2023.

YOUNG, MORPHIS, BACH & TAYLOR, LLP

/s/ Jimmy R. Summerlin, Jr  
Jimmy R. Summerlin, Jr.  
N.C. State Bar No. 31819

**UNITED STATES BANKRUPTCY COURT FOR THE  
WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION**

**In re:**

**Power Home Solar, LLC,**

**Debtor.**

**Chapter 7**

**Case No. 22-50228**

**FIRST INTERIM APPLICATION OF  
MIDDLESWARTH, BOWERS & CO., LLP  
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM OCTOBER 10, 2022 THROUGH APRIL 17, 2023**

Name of Applicant: Middleswarth, Bowers & Co., LLP ("MBC")

Authorized to Provide Professional Services to: Jimmy R. Summerlin, Jr., Trustee

Date of Retention: October 12, 2022

Compensation and reimbursement is sought from October 10, 2022 through April 17, 2023.  
MBC has not yet received any payments for services rendered or expenses incurred during this period.

Amount of compensation sought as actual, reasonable and necessary: \$92,409.70

Amount of expense reimbursement sought as actual, reasonable and necessary: \$ 2,339.29

This is a(n): ☐ Monthly ☒ Interim ☐ Final Application

Date Filed	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
5/23/23	10/10/22 – 4/17/23	\$92,409.70	\$2,339.29		

**UNITED STATES BANKRUPTCY COURT FOR THE  
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**In re:**

**Power Home Solar, LLC,**

**Debtor.**

**Chapter 7**

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FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM OCTOBER 10, 2022 THROUGH APRIL 17, 2023**

Pursuant to sections 330 and 331 under title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Jimmy R. Summerlin, Jr., in his capacity as Chapter 7 Trustee for the above Debtor (the "Trustee"), hereby requests that this Court award reasonable compensation to Middleswarth, Bowers & Co., LLP ("MBC") for professional services rendered as accountants for the Trustee in the amount of \$92,409.70, together with reimbursement for actual and necessary expenses incurred in the amount of \$2,339.29 for the period October 10, 2022 and continuing through April 17, 2023 (the "Fee Period"). In support of this Application (the "Application"), the Trustee respectfully represents and states as follows:

**JURISDICTION**

This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this case and this Application in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

### **BACKGROUND**

1. On October 7, 2022 (the “Petition Date”), Power Home Solar, LLC d/b/a Pink Energy (the “Debtor”) filed a voluntary petition for relief under chapter 7 of the Bankruptcy Code in this Court [Doc. 1].

2. Jimmy R. Summerlin, Jr. was appointed chapter 7 Trustee for the Debtor.

3. MBC was retained to represent the Trustee as his accountants on October 12, 2022 in connection with this chapter 7 case pursuant the *Order Appointing Accountant for the Trustee* [Doc. 19].

### **COMPENSATION TO BE PAID**

4. All services for which MBC requests compensation were performed for or on behalf of the Trustee.

5. Attached hereto as **Exhibit A** is a detailed statement of fees incurred during the Fee Period, showing the amount of \$92,409.70 due for compensation for the various services rendered. The hourly rates charged by MBC’s professionals are the normal hourly rates charged by MBC for work of this character and are the same rates that the Court has approved as reasonable in bankruptcy cases.

6. In accordance with the factors enumerated in 11 U.S.C. § 330, MBC submits that the amount requested is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

### **DISBURSEMENTS**

7. During the Fee Period, MBC advanced costs and incurred expenses totaling \$2,339.29 which are listed on **Exhibit A** hereto. Those fees and expenses are primarily related

to PACER/ECF charges and fees, storage boxes, travel expenses and IT server work. MBC charged for these expenses in a manner and at rates consistent with charges made generally to MBC's other clients. These charges were necessary and are reasonable and appropriate under the circumstances.

**NOTICE**

8. Notice of this Application has been given to (a) the Bankruptcy Administrator for the Western District of North Carolina; (b) counsel for the Debtor; (c) the Trustee; (d) any party directly affected by this Application; and (e) any other party in interest who requested notice pursuant to Bankruptcy Rule 2002.

WHEREFORE, MBC requests that MBC be allowed interim compensation in the sum of \$92,409.70 as compensation for necessary professional services rendered to the Trustee during the Fee Period and the sum of \$2,339.29 for reimbursement of actual, necessary costs, and expenses incurred during that period, (iii) the Trustee be authorized and directed to pay MBC the amount of \$67,026.08, which is equal to the sum of 70% of MBC's allowed interim compensation and 100% of MBC's allowed expense reimbursement for the Fee Period.

Dated: Charlotte, North Carolina  
May 23, 2023

YOUNG, MORPHIS, BACH & TAYLOR, LLP

/s/ Jimmy R. Summerlin, Jr.

Jimmy R. Summerlin, Jr.

N.C. State Bar No. 31819

P.O. Drawer 2428

Hickory, NC 28603

Telephone: (828) 322-4663

Facsimile: (828) 324-2431

*Attorneys for Jimmy R. Summerlin, Jr., in his  
capacity as Bankruptcy Trustee for Power Home  
Solar, LLC*

**EXHIBIT A**

STATEMENT OF FEES AND EXPENSES

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates

Client Id	Client Name	E-Mail Address			Phone Number	Year End
2250228	Power Home Solar					1231
Partner	Manager	Accountant	Other	A/R Total	\$0.00	
				Last Invoice		
				Last Payment		
Last Year Billed		Last Year Mark Up/Down		YTD Mark Up/Down	\$0.00	

Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
*** Engagement: N/A***							
MTB	601 - TAX ISSUES	10/13/2022	T	7.00	\$285.00	\$1,995.00	
Work on review of documents and tax returns							
MTB	601 - TAX ISSUES	10/17/2022	T	0.10	\$285.00	\$28.50	
Email with Brian re: Texas unemployment request							
MTB	601 - TAX ISSUES	10/19/2022	T	1.27	\$285.00	\$361.95	
Email and call with Brian re: use tax return and procedure for filing. Review updated worksheets and information from Brian							
MTB	601 - TAX ISSUES	10/21/2022	T	0.35	\$285.00	\$99.75	
Various emails with Brian re: use tax returns							
MTB	601 - TAX ISSUES	10/24/2022	T	0.75	\$300.00	\$225.00	
Attend hearing on motion for insurance and for notice procedures. Discuss Paycom data and reports re: potential employee claims							
MTB	601 - TAX ISSUES	10/25/2022	T	1.19	\$285.00	\$339.15	
Calls with Paycom departments for year end payroll tax forms. Discuss with Paycom final payroll adjustment needed for unfunded payroll. Discuss continued access on system upon termination of service and process.							
MTB	601 - TAX ISSUES	10/25/2022	T	2.75	\$285.00	\$783.75	
Various emails with Paycom on and work with payroll data for 2022 terminations							
MTB	601 - TAX ISSUES	10/28/2022	T	1.00	\$300.00	\$300.00	
Call with Paycom and discuss on W-2s and other payroll matters							
MTB	601 - TAX ISSUES	11/01/2022	T	3.70	\$300.00	\$1,110.00	
Work on payroll matters and year end reports and W-2 quote from Paycom							
MTB	601 - TAX ISSUES	11/07/2022	T	0.10	\$300.00	\$30.00	
Email with Shelby Fields on Paycom access and W-2 quote to complete 2022							
MTB	601 - TAX ISSUES	12/09/2022	T	4.00	\$300.00	\$1,200.00	
Work on payroll reporting for year end							
MTB	601 - TAX ISSUES	12/13/2022	T	4.00	\$300.00	\$1,200.00	
Work with Paycom on payroll data and payroll reporting for year end							
MTB	601 - TAX ISSUES	12/19/2022	T	6.00	\$300.00	\$1,800.00	
Work on Paycom data and work on employee data requests and year end tax reporting for federal and all state returns with Paycom. Review same and discuss with Paycom							
MTB	601 - TAX ISSUES	12/21/2022	T	6.00	\$300.00	\$1,800.00	
Continue work on employee issues on payroll return and W-2 reporting with Paycom							
MTB	601 - TAX ISSUES	01/03/2023	T	4.00	\$300.00	\$1,200.00	
Work on payroll for 2022 with Paycom on W-2 production and health insurance forms							
MTB	601 - TAX ISSUES	01/06/2023	T	1.30	\$300.00	\$390.00	
Continue calls with Paycom on status of W-2s							

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
MTB	601 - TAX ISSUES	01/06/2023	T	3.25	\$285.00	\$926.25	
Work on review of information from Paycom and work on issues related to invoice for 2022 W-2s							
MTB	601 - TAX ISSUES	01/06/2023	T	0.25	\$300.00	\$75.00	
Call with Paycom on invoice							
MTB	601 - TAX ISSUES	01/06/2023	T	1.20	\$300.00	\$360.00	
Work on getting invoice corrected for W-2s and Paycom set for year end tax reporting							
MTB	601 - TAX ISSUES	01/12/2023	T	0.75	\$285.00	\$213.75	
Emails and calls with PHS re: W-9 and other payroll return and form issues							
MTB	601 - TAX ISSUES	01/30/2023	T	0.10	\$300.00	\$30.00	
Email Paycom re: follow up on 2022 W-2 copy for file							
MTB	601 - TAX ISSUES	01/30/2023	T	0.10	\$300.00	\$30.00	
Call Mark Cliff with NC Wage and Hour Department on request for information on former employees							
MTB	601 - TAX ISSUES	02/01/2023	T	0.25	\$300.00	\$75.00	
Discuss tax return extension work with EPB on state returns and federal preparation							
MTB	601 - TAX ISSUES	02/03/2023	T	3.00	\$300.00	\$900.00	
Work on W-2 issues with employees							
AAB	601 - TAX ISSUES	02/20/2023	T	2.00	\$85.00	\$170.00	
Search for W2's. Scan and password protect 21 individuals.							
AAB	601 - TAX ISSUES	02/27/2023	T	1.30	\$85.00	\$110.50	
Pull W2's. Scan. Send email to MTB							
AAB	601 - TAX ISSUES	02/27/2023	T	0.50	\$85.00	\$42.50	
Pull W2's and scan							
MTB	601 - TAX ISSUES	02/27/2023	T	0.75	\$300.00	\$225.00	
Work on W-2s for employess							
AAB	601 - TAX ISSUES	02/28/2023	T	0.10	\$85.00	\$8.50	
Scan W2's							
AAB	601 - TAX ISSUES	02/28/2023	T	0.65	\$85.00	\$55.25	
Search for W2's							
MTB	601 - TAX ISSUES	03/01/2023	T	0.10	\$300.00	\$30.00	
Email on Paycom for payroll information requested on WARN claim.							
AAB	601 - TAX ISSUES	03/03/2023	T	0.80	\$85.00	\$68.00	
Search W2's and scan							
MTB	601 - TAX ISSUES	03/03/2023	T	0.10	\$300.00	\$30.00	
Email ABB W-2s to scan							
MTB	601 - TAX ISSUES	03/05/2023	T	0.43	\$300.00	\$129.00	
Work on W-2s for employees and send to employees.							
AAB	601 - TAX ISSUES	03/07/2023	T	0.70	\$85.00	\$59.50	
Look for W2's. Scan. Print and prepare mailing of Manuel Alvarez							
MTB	601 - TAX ISSUES	03/07/2023	T	0.27	\$300.00	\$81.00	
Work on emailing W-2s as requested. Respond to email from Jimmy on IRS letter for W-2							
MTB	601 - TAX ISSUES	03/07/2023	T	0.20	\$300.00	\$60.00	
Calls with employees on W-2s							



Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates								
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes	
MTB	601 - TAX ISSUES	03/07/2023	T	1.00	\$300.00	\$300.00		
Start work on extension								
AAB	601 - TAX ISSUES	03/08/2023	T	0.50	\$85.00	\$42.50		
Search for W2's and scan								
MTB	601 - TAX ISSUES	03/08/2023	T	5.00	\$300.00	\$1,500.00		
Work on extension for state returns								
MTB	601 - TAX ISSUES	03/08/2023	T	0.25	\$300.00	\$75.00		
Various calls on W-2s								
AAB	601 - TAX ISSUES	03/09/2023	T	0.15	\$85.00	\$12.75		
Search for W2's and scan								
AAB	601 - TAX ISSUES	03/09/2023	T	0.10	\$85.00	\$8.50		
Search for W2 and scan								
AAB	601 - TAX ISSUES	03/09/2023	T	0.13	\$85.00	\$11.05		
Search for W2 and scan								
AAB	601 - TAX ISSUES	03/13/2023	T	0.25	\$85.00	\$21.25		
Search for W2's and scan								
AAB	601 - TAX ISSUES	03/13/2023	T	0.50	\$85.00	\$42.50		
Pull W2's and scan. Look up addresses and move to spreadsheet.								
MTB	601 - TAX ISSUES	03/13/2023	T	1.00	\$300.00	\$300.00		
Work on extensions and e-file same for federal and states. Prepare paper extensions for states								
AAB	601 - TAX ISSUES	03/14/2023	T	0.35	\$85.00	\$29.75		
Search for W2's and scan								
AAB	601 - TAX ISSUES	03/15/2023	T	0.20	\$85.00	\$17.00		
Search for W2's and scan								
AAB	601 - TAX ISSUES	03/20/2023	T	0.35	\$85.00	\$29.75		
Mail W2's to Brandon Johnson & Jody Cook with tracking.								
AAB	601 - TAX ISSUES	03/22/2023	T	0.50	\$85.00	\$42.50		
Search for W2's. Scan documents								
AAB	601 - TAX ISSUES	03/27/2023	T	1.30	\$85.00	\$110.50		
Search for W2's. Scan documents								
AAB	601 - TAX ISSUES	03/30/2023	T	0.25	\$85.00	\$21.25		
Search for W2's. Scan documents								
AAB	601 - TAX ISSUES	03/30/2023	T	0.20	\$85.00	\$17.00		
Search for W2's. Scan documents								
AAB	601 - TAX ISSUES	04/04/2023	T	1.00	\$85.00	\$85.00		
Search for W2's								
AAB	601 - TAX ISSUES	04/05/2023	T	0.40	\$85.00	\$34.00		
Search for W2's								
AAB	601 - TAX ISSUES	04/06/2023	T	0.15	\$85.00	\$12.75		
Search for W2's								
AAB	601 - TAX ISSUES	04/10/2023	T	0.25	\$85.00	\$21.25		
Search for W2's and scan								

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
AAB	601 - TAX ISSUES	04/10/2023	T	0.30	\$85.00	\$25.50	
Search for W2's							
AAB	601 - TAX ISSUES	04/11/2023	T	0.35	\$85.00	\$29.75	
Search for W2's and scan							
AAB	601 - TAX ISSUES	04/12/2023	T	0.40	\$85.00	\$34.00	
Search for W2's							
AAB	601 - TAX ISSUES	04/13/2023	T	0.30	\$85.00	\$25.50	
Search for W2's and scan							
AAB	601 - TAX ISSUES	04/14/2023	T	0.20	\$85.00	\$17.00	
Search for W2's and scan							
AAB	601 - TAX ISSUES	04/14/2023	T	0.10	\$85.00	\$8.50	
Search for W2 and scan							
AAB	601 - TAX ISSUES	04/17/2023	T	0.30	\$85.00	\$25.50	
Search for W2's and scan							
AAB	601 - TAX ISSUES	04/17/2023	T	0.30	\$85.00	\$25.50	
Search W2's and scan							
AAB	601 - TAX ISSUES	04/17/2023	T	0.30	\$85.00	\$25.50	
Search for W2's and scan							
***Total SubType: 601A - Tax Issues***				76.69		\$19,493.40	
MTB	602 - ACCOUNTING SERVICES	10/10/2022	T	5.00	\$285.00	\$1,425.00	
Meet on site with J. Summerlin et al re: discuss case and accounting issues							
***Total SubType: 602A - Accounting Services***				5.00		\$1,425.00	
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/12/2022	T	0.15	\$285.00	\$42.75	
Call with Anna Gorman on document request							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/12/2022	T	4.35	\$285.00	\$1,239.75	
Work on document request and review of ERC application and other documents on OneHub system.							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/14/2022	T	0.73	\$285.00	\$208.05	
Various emails with Brian on matters and calls to discuss sales tax returns							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/14/2022	T	3.25	\$285.00	\$926.25	
Work with Brian on various matters							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/17/2022	T	3.00	\$285.00	\$855.00	
Begin review of Paycom data and reports. Calls to Paycom re: reports and data							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/17/2022	T	4.00	\$285.00	\$1,140.00	
Continue work with Paycom and get reports and data needed from portal							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/17/2022	T	0.10	\$285.00	\$28.50	
Emails with Keren Garcia re: access to various portals. Work on Paycom							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/17/2022	T	0.10	\$285.00	\$28.50	
Email from Jimmy re: Paycom data and employee claims							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/18/2022	T	3.66	\$285.00	\$1,043.10	
Continue to review documents from Brian on use tax returns							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/18/2022	T	0.10	\$285.00	\$28.50	
Email from Brian re: Netsuites access							

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/18/2022	T	2.72	\$285.00	\$775.20	
Review new documents uploaded to shared drive							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/19/2022	T	0.25	\$285.00	\$71.25	
Emails on conference call with Melanie and firm							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/19/2022	T	0.10	\$285.00	\$28.50	
Various emails with Keren re: Paycom site							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/19/2022	T	3.52	\$285.00	\$1,003.20	
Continue review of records from Brian							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/19/2022	T	0.75	\$285.00	\$213.75	
Conference call with Jimmy et al							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/19/2022	T	0.10	\$285.00	\$28.50	
Email with Keren on Paycom to update security question answers							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/20/2022	T	0.30	\$285.00	\$85.50	
Message to Dan Dunkin re: work availability on computer review							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/20/2022	T	5.33	\$285.00	\$1,519.05	
Continue to work on Paycom and other matters on case inclduing COBRA and status on insurance coverage. Work on Form 5500 for retirement plan							
EPB	603 - FORENSIC ACCOUNTING SERVICES	10/21/2022	T	0.50	\$285.00	\$142.50	
Discuss ERC and other issues with MTB							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/26/2022	T	0.10	\$285.00	\$28.50	
Email from Keren re: response to pre-2020 payroll.							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/26/2022	T	0.25	\$285.00	\$71.25	
Work with Keren to setup user account with Paycom							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/31/2022	T	3.00	\$285.00	\$855.00	
Work on review of documents uploaded to share drive							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/31/2022	T	0.10	\$285.00	\$28.50	
Setup site visit for computers and records							
MTB	603 - FORENSIC ACCOUNTING SERVICES	10/31/2022	T	1.30	\$285.00	\$370.50	
Calls with Paycom re: portal acces							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/03/2022	T	7.00	\$285.00	\$1,995.00	
Work on prep for site visit and records							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/07/2022	T	0.50	\$285.00	\$142.50	
Unload records from site visit							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/07/2022	T	3.00	\$285.00	\$855.00	
Download Paycom reports and work on COBRA check issue							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/08/2022	T	0.10	\$285.00	\$28.50	
Email to Jimmy re: Paycom check to PHS for COBRA insurance							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/09/2022	T	6.50	\$285.00	\$1,852.50	
Site visit for computer and records. Continue review for additional electronic records							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/17/2022	T	7.00	\$285.00	\$1,995.00	
Work on review of records taken from office and review bank and card statements							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/17/2022	T	0.50	\$285.00	\$142.50	
Various emails on data at office server room. Emails on key codes							

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/22/2022	T	6.00	\$285.00	\$1,710.00	
Work on review of new records and payroll related adjustments for 2022 needed for missed payroll							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/23/2022	T	5.00	\$285.00	\$1,425.00	
Meet with Dan on site to find servers. Work on review of servers and data. Collect servers. Travel							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/23/2022	T	3.00	\$285.00	\$855.00	
Work on review of activity for payroll for questions related to employees and COBRA							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/29/2022	T	0.50	\$285.00	\$142.50	
Unload servers and backup drives from site visit and prepare for Dan to setup for review of data							
MTB	603 - FORENSIC ACCOUNTING SERVICES	11/29/2022	T	6.00	\$285.00	\$1,710.00	
Work on records secured and setup of backup drives for Dan							
MTB	603 - FORENSIC ACCOUNTING SERVICES	12/01/2022	T	0.10	\$285.00	\$28.50	
Email from Melanie re: access to records for PHS accounting							
MTB	603 - FORENSIC ACCOUNTING SERVICES	12/05/2022	T	4.00	\$285.00	\$1,140.00	
Work on issues related to COBRA and employment data from Paycom							
MTB	603 - FORENSIC ACCOUNTING SERVICES	12/05/2022	T	0.10	\$285.00	\$28.50	
Email from Melanie re: accounting access to NetSuites follow up							
EPB	603 - FORENSIC ACCOUNTING SERVICES	12/13/2022	T	0.10	\$285.00	\$28.50	
Call with At-Net re billing.							
MTB	603 - FORENSIC ACCOUNTING SERVICES	12/20/2022	T	4.00	\$285.00	\$1,140.00	
Work on issues for retirement plan and termination. Calls with Principal and former employees realted to matters of termination.							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/05/2023	T	6.00	\$285.00	\$1,710.00	
Work on Netsuite access							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/12/2023	T	0.75	\$285.00	\$213.75	
Various emails on server files and Zoom call with Jimmy and Melanie. Message to Dan Dunkin re: remote access setup							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/12/2023	T	3.75	\$285.00	\$1,068.75	
Various emails with Principal and Oracle on reports and access to system							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/13/2023	T	3.45	\$300.00	\$1,035.00	
Work on electronic data on system for access and review by Jimmy et al.							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/13/2023	T	3.00	\$285.00	\$855.00	
Work on Netsuites access							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/13/2023	T	0.35	\$300.00	\$105.00	
Work with Dan on VPN access to the storage drive and backup system.							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/16/2023	T	0.70	\$300.00	\$210.00	
Meeting with Melanie and Jimmy re: backup drives and status update on several matters							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/16/2023	T	6.00	\$300.00	\$1,800.00	
Work on various issues related to Netsuites and Microsoft							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/18/2023	T	3.00	\$285.00	\$855.00	
Continue work with Netsuites on access and accounts for Jimmy and Melanie							
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/18/2023	T	3.00	\$285.00	\$855.00	
Work with Netsuites on access to system and various emails and documents needed to create account							

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates								
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes	
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/19/2023	T	8.00	\$285.00	\$2,280.00		
Continue work on Netsuites account and records								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/20/2023	T	8.00	\$285.00	\$2,280.00		
Work on accounting system records and procedures for Netsuites								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/24/2023	T	5.00	\$300.00	\$1,500.00		
Work on initial review of records on Netsuites								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/25/2023	T	2.00	\$300.00	\$600.00		
Continue with review of Netsuites								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/30/2023	T	0.10	\$300.00	\$30.00		
Email from Jimmy on Workers Comp audit. Respond to email								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/30/2023	T	0.10	\$300.00	\$30.00		
Email to Hartford W/C auditor on document request and audit								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/30/2023	T	0.15	\$300.00	\$45.00		
Call with Jason Messerly on W/C audit and discuss documents and background of the case.								
MTB	603 - FORENSIC ACCOUNTING SERVICES	01/30/2023	T	3.00	\$300.00	\$900.00		
Work on Netsuites account for reports and data								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/01/2023	T	3.25	\$300.00	\$975.00		
Work on Netsuites for data download								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/01/2023	T	0.10	\$300.00	\$30.00		
Email from Melanie on WARN pre-trial order and reports needed. Repsond to email								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/02/2023	T	3.00	\$300.00	\$900.00		
Work on Netsuites activity								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/02/2023	T	0.20	\$300.00	\$60.00		
Call with Melanie Raubach re: WARN claim reports and details needed for response								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/03/2023	T	2.00	\$300.00	\$600.00		
Work on Netsuites account for records and reports on payroll								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/07/2023	T	0.30	\$300.00	\$90.00		
Review employee records for contact and address information on two former employees for Jimmy								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/08/2023	T	1.15	\$300.00	\$345.00		
Work on employee data for WARN Act discovery								
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/09/2023	T	1.00	\$300.00	\$300.00		
Work with NetSuite								
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/09/2023	T	0.50	\$300.00	\$150.00		
Work and research on how and where to download NetSuite documents and reports.								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/09/2023	T	2.25	\$300.00	\$675.00		
Work on payroll information for WARN claims								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/09/2023	T	4.00	\$300.00	\$1,200.00		
Continue work on payroll reports for Melanie								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/09/2023	T	0.20	\$300.00	\$60.00		
Reset Netsuite account for Jimmy								
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/10/2023	T	1.75	\$300.00	\$525.00		
Work on payroll information for Melanie								

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/10/2023	T	0.10	\$300.00	\$30.00	
Message Dan Dunkin on backup of synology system and cost estimate							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/10/2023	T	0.25	\$300.00	\$75.00	
Call with Melanie on DOJ subpoena and electronic records							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/14/2023	T	1.00	\$300.00	\$300.00	
Work with Dan on server backup							
AAB	603 - FORENSIC ACCOUNTING SERVICES	02/15/2023	T	3.20	\$85.00	\$272.00	
Transferring data from NetSuite cloud files to local hard drive.							
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/15/2023	T	0.50	\$300.00	\$150.00	
Work with AAB on procedures to download NetSuite documents to local drive.							
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/15/2023	T	0.25	\$300.00	\$75.00	
Continuing work with AAB							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/15/2023	T	0.25	\$300.00	\$75.00	
Email with Dan and update Melanie and Jimmy on cost to backup Synology drive							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/15/2023	T	0.45	\$300.00	\$135.00	
Run report for NLRB claimants for notice information and email to Jimmy							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/15/2023	T	0.10	\$300.00	\$30.00	
Email from Jimmy re: NLRB address request. Respond							
AAB	603 - FORENSIC ACCOUNTING SERVICES	02/16/2023	T	1.15	\$85.00	\$97.75	
Transferring financial data from NetSuite cloud files to local drive							
AAB	603 - FORENSIC ACCOUNTING SERVICES	02/16/2023	T	0.75	\$85.00	\$63.75	
Transferring financial data from NetSuite cloud files to local drive							
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/16/2023	T	1.40	\$300.00	\$420.00	
Work with AAB re financial downloads. Support call to NetSuite re download and financial preparation problems.							
AAB	603 - FORENSIC ACCOUNTING SERVICES	02/17/2023	T	2.30	\$85.00	\$195.50	
Transferring financial data from NetSuite cloud files to local drive							
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/17/2023	T	0.15	\$300.00	\$45.00	
Work with AAB re financial downloads.							
AAB	603 - FORENSIC ACCOUNTING SERVICES	02/20/2023	T	1.10	\$85.00	\$93.50	
Download files from NetSuite							
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/20/2023	T	0.40	\$300.00	\$120.00	
Prepare and send to NetSuite query regarding download issue. Work with AAB							
EPB	603 - FORENSIC ACCOUNTING SERVICES	02/20/2023	T	0.50	\$300.00	\$150.00	
Work with AAB re download files from NetSuite							
AAB	603 - FORENSIC ACCOUNTING SERVICES	02/21/2023	T	1.20	\$85.00	\$102.00	
Transfer files to dropbox							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/24/2023	T	0.25	\$300.00	\$75.00	
Work on Netsuites with EPB							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/24/2023	T	0.35	\$300.00	\$105.00	
Calls and emails with Paycom re: cashing check for W-2 payment							
MTB	603 - FORENSIC ACCOUNTING SERVICES	02/27/2023	T	4.00	\$300.00	\$1,200.00	
Work on WARN claim document production							

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
MTB	603 - FORENSIC ACCOUNTING SERVICES	03/01/2023	T	0.10	\$300.00	\$30.00	
Email from Melanie on WARN claim production							
MTB	603 - FORENSIC ACCOUNTING SERVICES	03/01/2023	T	1.50	\$300.00	\$450.00	
Work on payroll reports and information for WARN claim production							
MTB	603 - FORENSIC ACCOUNTING SERVICES	03/02/2023	T	4.00	\$300.00	\$1,200.00	
Work on review of records for accounting on payroll							
MTB	603 - FORENSIC ACCOUNTING SERVICES	03/08/2023	T	0.10	\$300.00	\$30.00	
Email with Melanie on DOJ request for site visit							
AAB	603 - FORENSIC ACCOUNTING SERVICES	03/14/2023	T	1.40	\$85.00	\$119.00	
Work on employee data for WARN production							
AAB	603 - FORENSIC ACCOUNTING SERVICES	03/15/2023	T	1.80	\$85.00	\$153.00	
Work on employee data for WARN production							
AAB	603 - FORENSIC ACCOUNTING SERVICES	03/30/2023	T	0.10	\$85.00	\$8.50	
Work on compensation worksheet.							
AAB	603 - FORENSIC ACCOUNTING SERVICES	03/31/2023	T	5.00	\$85.00	\$425.00	
Work on compensation worksheet.							
AAB	603 - FORENSIC ACCOUNTING SERVICES	04/01/2023	T	2.05	\$85.00	\$174.25	
Work on compensation worksheet.							
***Total SubType: 603A - Forensic Services***				202.91		\$54,662.35	
MTB	606 - Employee Benefits/Retirement	10/14/2022	T	1.37	\$285.00	\$390.45	
Work on welfare benefit return and filing for deadline on Monday							
MTB	606 - Employee Benefits/Retirement	10/14/2022	T	2.12	\$285.00	\$604.20	
Various calls with Ascensus and plan administrator for welfare benefits							
MTB	606 - Employee Benefits/Retirement	10/14/2022	T	0.30	\$285.00	\$85.50	
Call and email with Elaine Harvey on contract for final welfare plan Form 5500							
MTB	606 - Employee Benefits/Retirement	10/14/2022	T	0.10	\$285.00	\$28.50	
Email with contact at DOL regarding retirement plan Form 5500 and requirement of audit statement							
MTB	606 - Employee Benefits/Retirement	10/17/2022	T	0.25	\$285.00	\$71.25	
Various emails with Jimmy on contract for final Form 5500 on welfare benefit plan							
MTB	606 - Employee Benefits/Retirement	10/17/2022	T	0.41	\$285.00	\$116.85	
Work on contacting DOL re: Form 5500 and audit requirement							
MTB	606 - Employee Benefits/Retirement	10/18/2022	T	0.64	\$285.00	\$182.40	
Calls with DOL on Form 5500							
MTB	606 - Employee Benefits/Retirement	10/19/2022	T	0.35	\$285.00	\$99.75	
Call with DOL on Form 5500							
MTB	606 - Employee Benefits/Retirement	10/20/2022	T	0.20	\$285.00	\$57.00	
Review Paycom report on employee for COBRA status							
MTB	606 - Employee Benefits/Retirement	10/20/2022	T	0.75	\$285.00	\$213.75	
Email from Jimmy on COBRA. Calls and discussions with Paycom and COBRA admin to determine status							
MTB	606 - Employee Benefits/Retirement	10/20/2022	T	0.20	\$285.00	\$57.00	
Various emails on COBRA coverage							



**Middleswarth, Bowers & Co. L.L.P.****BW Detail - Detail by Workcode by Client**

For all dates

Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
MTB	606 - Employee Benefits/Retirement	10/21/2022	T	3.15	\$285.00	\$897.75	
Various calls with plan administrator for welfare benefits and COBRA policies. Work with Paycom on COBRA participants							
MTB	606 - Employee Benefits/Retirement	10/24/2022	T	2.13	\$285.00	\$607.05	
Work on downloading payroll data by quarter and year for all employees and for ACA tax purposes							
MTB	606 - Employee Benefits/Retirement	10/24/2022	T	3.25	\$285.00	\$926.25	
Review payroll reports and data for COBRA participants and for welfare benefits. Various call with Paycom							
MTB	606 - Employee Benefits/Retirement	10/25/2022	T	1.28	\$285.00	\$364.80	
Continue work on welfare benefits and close out of COBRA. Various calls and emails related to status and employee calls							
MTB	606 - Employee Benefits/Retirement	10/26/2022	T	2.00	\$285.00	\$570.00	
Work on COBRA plan and requirements							
MTB	606 - Employee Benefits/Retirement	10/26/2022	T	0.40	\$285.00	\$114.00	
Various emails on COBRA participants. Respond to emails							
MTB	606 - Employee Benefits/Retirement	10/26/2022	T	0.35	\$285.00	\$99.75	
Call with Paycom re: COBRA refund checks due to estate. Email with Jimmy on refund checks and impact and potential claims from COBRA participants							
MTB	606 - Employee Benefits/Retirement	10/26/2022	T	3.56	\$285.00	\$1,014.60	
Various emails on COBRA. Calls with Paycom and administrator and insurance broker on coverage.							
MTB	606 - Employee Benefits/Retirement	10/27/2022	T	3.31	\$285.00	\$943.35	
Work with Paycom on data and account access issues. Emails with trustee on status of access							
MTB	606 - Employee Benefits/Retirement	10/27/2022	T	0.55	\$285.00	\$156.75	
Various emails and calls on Paycom account access and updates to J. Summerlin							
MTB	606 - Employee Benefits/Retirement	11/01/2022	T	2.10	\$285.00	\$598.50	
Call with DOL and work on items for Form 5500 for 2021. Questions on termination of plan and other plan issues							
MTB	606 - Employee Benefits/Retirement	11/08/2022	T	1.35	\$285.00	\$384.75	
Continue work with Paycom on reports and other COBRA matters							
MTB	606 - Employee Benefits/Retirement	11/22/2022	T	0.75	\$285.00	\$213.75	
Various emails on accounts from participants. Work with Principal to get records							
MTB	606 - Employee Benefits/Retirement	11/29/2022	T	1.00	\$285.00	\$285.00	
Call with Maggie with Principal on out of balance issue with retirement account and request reports and documents for participant withdrawals. Discuss issues on termination and Form 5500							
MTB	606 - Employee Benefits/Retirement	12/06/2022	T	6.00	\$285.00	\$1,710.00	
Work on issues related to closing of plan and out of balance issue							
MTB	606 - Employee Benefits/Retirement	12/06/2022	T	1.00	\$285.00	\$285.00	
Work on retirement account termination process and balance issue with Principal							
MTB	606 - Employee Benefits/Retirement	12/09/2022	T	2.00	\$285.00	\$570.00	
Work on retirement account termination							
MTB	606 - Employee Benefits/Retirement	12/20/2022	T	1.00	\$285.00	\$285.00	
Continue work on retirement account with DOL							
MTB	606 - Employee Benefits/Retirement	01/09/2023	T	2.00	\$285.00	\$570.00	
work on balance issue and review report from Principal on matter of correction of balance							
MTB	606 - Employee Benefits/Retirement	01/12/2023	T	2.00	\$285.00	\$570.00	
Work on issues with plan and participant distributions							



Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
AAB	606 - Employee Benefits/Retirement	01/13/2023	T	0.50	\$85.00	\$42.50	
Work on spreadsheet for September 13 retirement distribution analysis							
MTB	606 - Employee Benefits/Retirement	01/13/2023	T	0.75	\$300.00	\$225.00	
Calls with Principal for new access credentials. Review report from Maggie re: contribution and short fall on the plan. Email to Jimmy and Melanie on recommendation and update							
MTB	606 - Employee Benefits/Retirement	01/30/2023	T	3.00	\$300.00	\$900.00	
Work on review of balance report for participates. Calls with Principal to correct matter on last contributions							
MTB	606 - Employee Benefits/Retirement	02/09/2023	T	0.75	\$300.00	\$225.00	
Call with Principal on termination							
MTB	606 - Employee Benefits/Retirement	02/13/2023	T	1.25	\$300.00	\$375.00	
Calls with former employees on account and access to funds. Call with Principal on matters with IRS							
MTB	606 - Employee Benefits/Retirement	02/28/2023	T	1.10	\$300.00	\$330.00	
Research on late payments for DOL							
MTB	606 - Employee Benefits/Retirement	02/28/2023	T	0.75	\$300.00	\$225.00	
Various emails and calls on retirement plan late payments.							
MTB	606 - Employee Benefits/Retirement	03/22/2023	T	0.35	\$300.00	\$105.00	
Various emails on 401k plan							
AAB	606 - Employee Benefits/Retirement	03/30/2023	T	0.10	\$85.00	\$8.50	
Discuss compensation schedule for plan compliance testing with MTB							
MTB	606 - Employee Benefits/Retirement	03/30/2023	T	1.00	\$300.00	\$300.00	
Call with Principal on plan request							
MTB	606 - Employee Benefits/Retirement	03/30/2023	T	1.00	\$300.00	\$300.00	
Work on plan compliance and Form 5500 for 2022 and 8955-SSA							
MTB	606 - Employee Benefits/Retirement	03/31/2023	T	1.00	\$300.00	\$300.00	
Calls with former employees and work on getting plan compliance process							
MTB	606 - Employee Benefits/Retirement	03/31/2023	T	0.10	\$300.00	\$30.00	
Email to Principal re: follow up call and request for meeting with director to discuss Principal issues							
MTB	606 - Employee Benefits/Retirement	04/01/2023	T	1.00	\$300.00	\$300.00	
Review data on gross compensation. Work on compliance testing, correct data and submit same. Email Principal on compliance testing							
MTB	606 - Employee Benefits/Retirement	04/10/2023	T	0.30	\$300.00	\$90.00	
Emails and call with Melanie on retirement account and issues with Principal							
***Total SubType: 606A - Employee Benefits***				58.82		\$16,828.95	
***Total Work Type: BAN - BAN***				343.42		\$92,409.70	
AAB	815 - Research Pacer for Documents necessary for tax or accounting	11/30/2022	E			\$1.50	
AAB	820 - Storage Boxes Used	12/07/2022	E			\$77.00	
25 @ 3.08ea							
AAB	840 - Postage	03/07/2023	E			\$9.65	
Manuel Alvarez							
AAB	840 - Postage	03/13/2023	E			\$19.30	
FL DOR & MI Dept of Treasury							

Middleswarth, Bowers & Co. L.L.P.

BW Detail - Detail by Workcode by Client

For all dates							
Emp ID	Work Code	Date	T	Hours	Rate	Amount	Notes
AAB	840 - Postage	03/20/2023	E			\$19.30	
AAB	860 - Miscellaneous	01/23/2023	E			\$75.02	
NC Quick Pass							
AAB	860 - Miscellaneous	03/23/2023	E			\$2,062.50	
At-Net services							
AAB	870 - Travel Expenses	02/14/2023	E			\$75.02	
Tolls							
***Total Work Type: Expenses - TEX***						\$2,339.29	
***Total Engagement: N/A***				343.42		\$94,748.99	
***Total Client: 2250228***				343.42		\$94,748.99	
Relieve WIP: _____=Bill Amount: _____+Write Up _____or -Write Down _____							
***Firm Grand Total***				343.42		\$94,748.99	

**EXHIBIT B**  
**USER TIME SUMMARY**

	<u><b>Title</b></u>	<u><b>Hours</b></u>	<u><b>Rate</b></u>	<u><b>Total</b></u>	
Fees:					
	Edward P. Bowers	Partner	5.30	300.00	1,581.00
	Michael T. Bowers	Partner	302.29	300.00	87,783.15
	Akiko Bowers	Bookkeeper	35.83	85.00	<u>3,045.55</u>
			Total Fees	<u>92,409.70</u>	
Expenses:					
	PACER Charges			1.50	
	Storage Boxes			77.00	
	Postage			48.25	
	Travel Expense			150.04	
	At-Net Invoice for Server Work			2,062.50	
			Total Expenses	<u>2339.29</u>	
			Total Fees & Expenses	<u><u>94,748.99</u></u>	